

Nassau County Department of Assessment's Rules for Income and Expense Statements

1.0 General Provisions

(a) *Purpose.* (1) Nassau County Administrative Code §6-30.0 requires owners of designated income-producing properties to file annual income and expense statements with the Department of Assessment. The income and expense statement must be filed by electronic means in accordance with the provisions of subsection (d) of section 2.0 of these rules. The annual filing of income and expense statements is necessary to improve the accuracy of assessments of income-producing properties, reduce the number of administrative and judicial review proceedings challenging tentative assessed valuations, ensure the equitable distribution of the intra-class tax burden, substantially reduce tax refunds to be paid by all taxing jurisdictions, and ultimately to achieve fairness in the assessment process.

(2) These regulations govern the administration of the filing of income and expense statements as authorized by Local Law 8-2013.

(3) Income and expense statements filed by property owners shall be governed by the substantive law and regulations in effect as of the date on which such statements are filed with the Department.

(4) The Nassau County Assessor may delegate any of the duties of the Assessor under these regulations to any employee of the Department of Assessment whom the Assessor designates as the Assessor's representative. All references contained in these regulations relating to the Nassau County Assessor shall mean the Assessor and/or the Assessor's representative.

(b) *Income-producing property.* (1) The term "income-producing property" as used in these regulations shall mean property owned for the purpose of securing an income from the property itself for which an income and expense statement is required pursuant to Nassau County Administrative Code §6-30.0. Income-producing property shall mean all Class 4 properties.

(2) Class 4 properties that are wholly exempt from real property taxation shall not be required to file an annual income and expense statement provided, however, properties that are subject to a "payment in lieu of taxes" agreement or a "tax exemption agreement" under the Private Housing Finance Law shall be required to file such income and expense statement.

(c) *Income and expense items.*

(1) Income items shall include but shall not be limited to the following:

- (i) rental income from tenants—actual rent paid or accrued for space occupied by tenants;
- (ii) operating escalation income actual amounts paid or accrued pursuant to lease escalation clauses in addition to a tenant's base rent resulting from increases in operating expenses;
- (iii) water, sewer and real estate tax escalation income—actual amounts paid or accrued pursuant to lease escalation clauses in addition to a tenant's base rent resulting from increases in water and sewer charges and real estate taxes;
- (iv) sales of utilities and services—actually gross income from the sale of utilities and services such as electricity, air conditioning and cooking fuel;
- (v) common area charges—amounts paid by or accrued from tenants for the maintenance and repair of interior and exterior common areas;
- (vi) services (e.g., laundry, valet, vending machines)—actual gross income from such services;
- (vii) rent subsidies paid by or accrued from a governmental body;
- (viii) the value of improvements provided by the tenant in lieu of rent; and

(ix) other income—any other income derived from the property, excluding interest on bank accounts and tenants' deposits.

(2) Expense items shall include but shall not be limited to the following:

(i) fuel—amounts paid or accrued for any fuel for heating or supplying hot water for the premises (including the cost of any cooking fuel provided to any of the tenants);

(ii) light and power—amounts paid or accrued for these utilities;

(iii) cleaning—amounts paid or accrued for cleaning contracts;

(iv) wages—salaries and commissions paid or accrued for services relating to the operation and maintenance of the property (excluding salaries or commissions paid to directors, officers or management);

(v) repairs and maintenance—amounts paid or accrued for the general maintenance and repair of the property, excluding the amount attributable to capital improvements. Reserve accounts for appropriate replacement costs (e.g., roofing, boilers), when prorated on a yearly basis over an acceptable period, will be treated as an acceptable expense, whether or not actually expended;

(vi) common area maintenance—amounts paid or accrued for the maintenance of interior and exterior common areas;

(vii) management and administration—expenses for management, legal and accounting services attributable to the property;

(viii) insurance—annual charges for all insurance premiums relating to the property (multi-year policy premiums are to be prorated on a yearly basis);

(ix) water and sewer—actual expenses incurred for water and sewer usage;

(x) advertising and promotion—fees paid or accrued for advertising rental space in the property;

(xi) decorating—the cost of all contracted labor and decorating materials;

(xii) leasing expenses—prorated yearly costs of broker commissions and consultant fees which relate to renting space in the property;

(xiii) miscellaneous expenses—other expenses not mentioned above relating to the operation and maintenance of the property, excluding depreciation expenses, mortgage payments or interest expenses of any type.

2.0 Annual Filing

(a) *Deadlines.* (1) Owners of income-producing property shall file with the Department of Assessment an income and expense statement no later than the first day of April of each year. A separate income and expense statement shall be filed for each parcel of income-producing property, except that a consolidated income and expense statement may be filed for one or more tax lots that are:

(i) operated together as an economic unit or are otherwise related for purposes of valuation; and

(ii) are under common ownership; and

(iii) are contiguous or within the same tax block or within adjacent tax blocks; and

(2) The Assessor may for good cause extend the deadline contained in paragraph (1) of this subsection (a) for filing an income and expense statement by a period not to exceed sixty (60) days.

(b) *Electronic filing.* (1) Income and expense statements shall be submitted electronically in the format prepared by the Department of Assessment and located on the Department of

Assessment's Internet website and in accordance with the instructions for submission of the income and expense statement found on the website.

(2) Request for waiver of electronic filing requirement. The Assessor may, for good cause, waive the requirement that the income and expense statement be filed electronically and permit the income and expense statement to be filed by means of a paper form. A request for waiver of the electronic filing requirement must be made in writing no later than thirty (30) days prior to the deadline for filing an income and expense statement. Any filing in paper format must be filed with the Department of Assessment at such address as may be designated by the Department.

(c) *Presentation of data.* (1) Owners of income-producing property who maintain their books and records on a calendar year basis shall file an income and expense statement containing information for the calendar year that immediately precedes the deadline for filing such statements.

(2) Owners of income-producing property who maintain their books and records on a fiscal year basis shall file an income and expense statement containing information for the last fiscal year concluding before the first day of March immediately preceding the deadline for filing such statements.

(3) Owners of income-producing property shall file an income and expense statement which indicates whether they maintain their books and records using the cash or accrual method of accounting.

(4) Owners of income-producing property who purchase their property within the twelve month period prior to the first day of March immediately preceding the deadline for filing such statements, and who are without knowledge of the income and expenses of the property for the entire year, shall file an income and expense statement containing the date of purchase, the sale price, the name of the grantor(s) and all information reflecting their actual period of ownership.

(5) All Class 4 property owners who are required to file an annual survey of income and expense statement shall, if available, also file a rent roll as an addendum to such income and expense statement.

(d) *Other filing requirements.* (1) An owner of income-producing property will not be required to file an income and expense statement if the net lessee of the property files an income and expense statement for the property which contains complete information relating to the operation of the property, i.e., information from all net lessees of the property which reports all income derived from the property. Should both the owner and the net lessee fail to file a properly completed income and expense statement pursuant to subsection (e) of this section, then the owner will be subject to the penalties provided in §3.0 of these regulations.

(2) Owners of income-producing property must file an income and expense statement notwithstanding the fact that the building was vacant for all or part of the calendar or fiscal year preceding the deadline for filing such statement, unless as of the deadline for filing the income and expense statement, the property is vacant due to an impending demolition and has no existing leases.

(3) The owner of a building situated on land that it leases must file an income and expense statement for the building. The owner of land subject to a ground lease must file a separate income and expense statement for the land unless the owner of a building situated on the leased land provides the leasehold rent for the building on his or her income and expense statement.

(4) With respect to power plants, generators, telecommunication lines and other equipment defined as real property in paragraphs (d), (e), (f) and (i) of subdivision 12 of §102 of the Real Property Tax Law, other than special franchise property that is assessed pursuant to article 6 of

the Real Property Tax Law, in addition to the requirement to file an income expense statement, the owner of such property must also file with the Department of Assessment, no later than April 1 each year, an addendum to such income and expense statement that includes a description of the use and the cost of:

- (i) all such property owned by such owner in Nassau County as of the end of the reporting year;
- (ii) any such property that was retired during the reporting year; and
- (iii) any such property that was added to inventory during the reporting year, including any such property the construction of which remained in progress as of the end of the reporting year.

(e) *Failure to file.* (1) The failure of an owner of income-producing property to submit an income and expense form and any applicable addendums by the filing deadline shall subject the owner to the penalties provided in §3.0 of these regulations.

(2) Notwithstanding the submission of an income and expense form and any applicable addendums by an owner, for purposes of §3.0 of these rules, the term "failure to file an income and expense statement" may include, but not be limited to:

(i) failure to file in the electronic format prepared by the Department of Assessment, or, in the event that the electronic filing requirement is waived by the Assessor under §2.0(b)(2) of these rules, failure to use the forms prepared by the Department of Assessment;

(ii) failure to submit a separate income and expense statement for each parcel

(iii) failure to complete forms in a legible manner;

(iv) if applicable, failure to submit an addendum;

(v) failure to file a substantially complete and accurate income and expense statement which shall include but shall not be limited to:

(A) failure to provide data for the appropriate accounting period; and

(B) failure to provide a complete and accurate and itemized list of income and expense data;
or

(vi) in the event that the electronic filing requirement is waived by the Department of Assessment under §2.0(b)(2) of these rules, failure to use the forms prepared by the Department of Assessment, or failure to submit an income and expense statement containing the original signature of the owner(s) (the signature of an agent is not acceptable unless a power of attorney is attached to the statement).

3.0 Penalties for Failure to File

(a) *Monetary penalties.* (1) Owners of income-producing property who fail to file an income and expense statement by the first day of April, or in the event of an extension, by the extended due date, shall be subject to a penalty not to exceed one quarter of one percent (.25%) of the final equalized assessed valuation for the property for the tax year in which such a statement was required to be filed.

(2) Owners of income-producing property who fail to file an income and expense statement by the thirtieth day of September shall be subject to a penalty not to exceed one half of one percent (.5%) of the final equalized assessed valuation for the property for the tax year in which such a statement was to be filed.

(3) If, in the year immediately following the year in which an owner fails to file an income and expense statement by the thirtieth day of September, the owner again fails to file an income and expense statement within the time provided in §3.0(a)(1) of these regulations (determined with

regard to any extension of time for filing), such owner shall be subject to a penalty in an amount not to exceed three quarters of one percent (.75%) of the final equalized assessed value of such property determined for the tax year in which such a statement was to be filed. Such owner shall also be subject to a penalty of up to three quarters of one percent (.75%) of such final equalized assessed value in any year immediately succeeding a year in which a penalty of up to three quarters of one percent could have been imposed, if in such succeeding year the owner fails to file an income and expense statement within the time prescribed in §3.0(a)(1) of these regulations (determined with regard to any extension of time for filing).

(b) *Subpoena of income and expense data.* In the event that an income and expense statement has not been timely filed pursuant to §2.0 of these regulations, the Assessor may compel by subpoena the production of the books and records of the owner relevant to the income and expenses of the property, and may make an application to any court of competent jurisdiction for an order compelling the owner to furnish the required income and expense statement.

4.0 Hearings

(a) *General provisions.* (1) *Notice of failure to file timely statements and opportunity to cure.*

(i) Owners of income-producing property who fail to file a timely income and expense statement in compliance with Nassau County Administrative Code §6-30.0 and these rules shall be notified of such failure to comply and of the opportunity for a hearing prior to the imposition of the penalties contained in §3.0 of these rules.

(ii) Except as provided in subparagraph (iii) of this paragraph, the notice shall also provide that such owners may avoid penalties for failure to file by filing a properly completed income and expense statement no later than thirty (30) days following the date of the notice.

(iii) Notwithstanding any other provision of these rules, or any other determination by the Department of Assessment of failure to file, if the Department of Assessment determines by audit that an owner failed to file a substantially complete and accurate income and expense statement, the provisions of subparagraph (ii) of this paragraph do not apply with respect to the audit determination and, therefore, the owner may not avoid penalties for failure to file with respect to the audit determination by filing a properly completed income and expense statement.

(2) *Opportunity for hearings.* Owners of income-producing property who were served with a notice pursuant to this subsection shall have thirty days (30) from the date of such notice to request a hearing before the Department of Assessment by filing a petition for hearing on the form provided by the Department Assessment to file a petition for a hearing within thirty days (30) of the date of such notice shall result in the imposition of such penalty or penalties as the Assessor deems appropriate and as provided for in these rules.

(3) *Where to file petitions.* Petitions shall be filed in person or by mail with the Department of Assessment at such address as may be designated by the Department.

(4) *Eligible petitioners.* A petition may be filed only by an owner or by a duly authorized representative of the owner.

(5) *Designation of hearing officer.* The Assessor shall designate persons to serve as hearing officers to hear petitions filed pursuant to these rules. Such persons need not be employees of the Department of Assessment.

(6) *Representation of petitioners.* (i) An individual owner may file a petition on his or her own behalf and may present his or her own case at the hearing. A partnership may file a petition on its own behalf and may present its own case through a general partner without filing a power

of attorney. A corporation may file a petition on its own behalf and may present its own case at the hearing through an officer or an employee for whom a duly authorized power of attorney is submitted.

(ii) *Attorney or agent with power of attorney.* A petitioner may appear by an attorney or agent in a proceeding under these rules if such attorney or agent appears with the petitioner or files a power of attorney in proper form authorizing the attorney or agent to represent the petitioner.

(iii) In any case in which a power of attorney has been filed and thereafter the petitioner desires to authorize an additional or a new attorney or agent, a new power of attorney must be filed revoking any and all powers of attorney previously filed with respect to the same proceeding. The revocation of the authority of the former attorney or agent shall not be effective so far as the Assessor is concerned until the petitioner gives notice to that effect to the Assessor.

(iv) The power of attorney shall be filed with the hearing officer, unless one was filed with the petition.

(7) *Matters reviewable.* The purpose of the hearing is to determine whether:

(i) an income and expense statement was not filed, and if it was not filed, what penalties, if any, should be imposed;

(ii) an income and expense statement was not timely filed, and if it was not timely filed, what penalties, if any, should be imposed; and/or

(iii) a defective income and expense statement was filed, and if so, what penalties, if any, should be imposed;

(8) *Consolidation, joinder, severance.* (i) Any party may request the consolidation of hearings relating to the same owner or parcel.

(ii) Any party may request the severance of a case relating to another parcel when such parcel is not owned or controlled by the same owner or identical issues of fact or law are not involved.

(iii) Consolidation, joinder or severance of any case or issue shall be permitted at the discretion of the hearing officer.

(9) All final decisions rendered by the Assessor are reviewable under article 78 of the Civil Practice Law and Rules.

(10) *Ex parte communications.* There shall be no ex parte communication with respect to the merits of any pending case between any party and the hearing officer.

(11) *Burden of proof.* The petitioner shall have the burden of establishing each fact relevant to a determination of the matters reviewable under paragraph (7) of this section.

(b) *Hearings without personal appearance.* A petition for a hearing without a personal appearance may be made by mail or by the Department of Assessment's Internet website in accordance with this subsection. In addition to the provisions of subsection (a) of this section, the provisions of this subsection shall apply to hearings that do not require a personal appearance.

(1) *Petition for hearing by mail.* (i) A petition for a hearing by mail may be made only on a form provided by the Department of Assessment, and must be made within the time prescribed for a request for a hearing pursuant to subsection (a) of this section.

(ii) *Submission of additional documents.* The petitioner may submit legal memoranda, additional documents or other material with the petition in support of the petitioner's position. The Department of Assessment may also submit additional material to the hearing officer to support its position within a reasonable time as determined by the hearing officer.

(2) *Petition for hearing by website.* (i) A petition for a hearing by website may be made only via the Department's website in accordance with the instructions that are found on the website for making such a request.

(ii) *Submission of additional documents.* Except as otherwise provided in paragraph (3) of this subsection, no documents other than the electronically filed petition may be submitted by the petitioner. The Department of Assessment may submit additional material to the hearing officer to support its position within a reasonable time as determined by the hearing officer.

(3) *Request for additional documentation.* Notwithstanding any other provision of this subsection, the hearing officer may request additional memoranda or evidence from the parties where the hearing officer deems the submissions insufficient for a decision to be rendered.

(4) At any time after approval of a request for a hearing by mail or website, the Assessor may by subpoena require the production of books, papers and documents required to be kept by statute or rule.

(5) The Assessor shall issue a final determination based on the submissions that contains findings of fact, conclusions of law, and the dollar amount of the penalty imposed, if any. A copy of the determination shall be mailed to the petitioner and to the petitioner's representative.

(c) *Hearing in person.* In addition to the provisions of subsection (a) of this section, the following provisions shall apply to hearings at which the parties shall appear.

(1) *Subpoena.* (i) At any time during a proceeding, the Assessor may by subpoena require the attendance of witnesses and the production of books, papers and documents required to be kept by statute or rule.

(ii) Upon request of a party not represented by an attorney, the Assessor may issue subpoenas to require the attendance of witnesses at a hearing or to require the production of documentary evidence. Such request shall be made to the hearing officer by submitting a proposed subpoena. If the request is approved, service of the subpoena shall be the responsibility of the requesting party. An attorney may subpoena a witness or the production of documents as provided by article 23 of the Civil Practice Law and Rules.

(2) *Hearing officer.* (i) The hearing shall be conducted by a hearing officer, who shall be authorized to:

- (A) administer oaths and affirmations;
- (B) regulate the course of the hearing, set the time and place for continuing the hearing, and fix the time for filing of legal briefs, memoranda and other documents;
- (C) rule upon offers of proof and receive relevant evidence;
- (D) require the parties at any time during the hearing to state their respective positions in support of any issues under consideration in the case;
- (E) question any party or witness for the purpose of clarifying the record;
- (F) take any other action for a speedy and expeditious hearing.

(3) *Hearing schedule.* (i) The hearing shall be scheduled as soon as is practicable. The parties shall be given notice of the hearing date no fewer than twenty (20) days prior to such date. The notice shall include the time, place and nature of the hearing.

(ii) No request for postponement of the hearing date will be considered unless a written application setting forth good cause for the postponement is received by the hearing officer within ten (10) calendar days after mailing of the hearing notice. In the event of an emergency, however, a postponement may be considered on less notice than provided herein. A postponement may be granted only in writing by the hearing officer.

(4) *Evidence.* (i) At the hearing, the parties shall have the right to call and examine witnesses, to introduce exhibits, and to cross-examine opposing witnesses.

(ii) No decision or determination shall be made except upon consideration of the record as a whole and as supported by the evidence. In the discretion of the hearing officer, technical rules

of evidence need not be applied. However, effect shall be given to the rules of privilege recognized by law. Objections to evidentiary offers may be made and shall be noted in the record.

(5) *Failure to appear.* A default shall be entered upon the failure of the petitioner to appear at a hearing or at any adjourned date thereof, provided the petitioner has been given notice of the hearing date, and no written postponement has been granted pursuant to subparagraph (ii) of paragraph (3) of subsection (c) of this section. In the event of a default, the hearing shall be concluded and a final determination shall be issued pursuant to paragraph (7) of subsection (c) of this section based on the record, if any, previously made.

(6) *Hearing record.* Hearings shall be transcribed verbatim or recorded by electronic recording devices. A copy of the transcript or electronic recording may be purchased at such rates as may be fixed by the Assessor. If any party deems the hearing record to be inaccurate in any material respect, that party shall promptly notify the other parties and the hearing officer not later than five (5) calendar days from receipt of the hearing record, specifying the portions of the record believed to be inaccurate.

(7) *Final determination.* Upon completion of the hearing, the Assessor shall issue a final determination containing findings of fact, conclusions of law, and the dollar amount of the penalty imposed, if any. A copy of the determination shall be mailed to the petitioner and to the petitioner's representative.

5.0 Mailing Rules

(a) *Date of filing.* Any form or document that is permitted under these rules to be filed in paper format and which is required to be filed within a prescribed period or on or before a prescribed date under authority of any provision of Nassau County Administrative Code §6-30.0, or any regulation enacted relating to the administration of such provision that is mailed shall be deemed delivered as of the date of the United States Postal Service postmark stamped on the envelope.

(b) *Filing by paper form; mailing requirements.* (1) Any form or document that is permitted under these rules to be filed in paper format that is mailed will not be considered to be timely filed unless the document is mailed in accordance with the following requirements:

(i) The document must be contained in an envelope or other appropriate wrapper and properly addressed to the Assessor, bureau, office, officer or person with which or with whom the document is required to be filed.

(ii) The envelope containing the document must be deposited in the mail of the United States within the prescribed period or on or before the prescribed date with sufficient postage prepaid. For this purpose, such document is considered to be deposited in the mail of the United States when it is deposited with the domestic mail service of the United States Postal Service. The domestic mail service of the United States Postal Service includes mail transmitted within, among and between the United States, its territories and possessions, and Army-Air Force (APO) and Navy (FPO) post offices.

(iii) The envelope or other wrapper containing the document must bear a date stamped by the United States Postal Service which is within the prescribed period or on or before the prescribed date for the filing of such document, including any extension granted for such filing. If the postmark stamped by the United States Postal Service on the envelope or wrapper containing the document does not bear a date which falls within the prescribed period or on or before the prescribed date for filing such document the document will be considered not to be timely filed,

regardless of when the envelope or wrapper containing such document is deposited in the mail. The sender assumes the risk that the envelope containing the document will not bear a postmark date stamped by the United States Postal Service within the prescribed period or on or before the prescribed date for the filing of such document (including any extension of time granted for such filing). Furthermore, if the postmark made by the United States Postal Service on the envelope or wrapper containing the document is not legible, the person who is required to file the document has the burden of proving when the postmark was made.

(2) *Postmarks not made by the United States Postal Service.*

(i) If the postmark on the envelope or wrapper containing the document is made by other than the United States Postal Service, the document will be deemed to be timely filed or timely made in accordance with the following requirements:

(A) the postmark so made must bear a date which falls within the prescribed period or on or before the prescribed date for the filing of such document, (including any extension granted for such filing); and

(B) the document must be delivered by United States mail, within five (5) days of the date of the postmark, to the Assessor, bureau, office, officer or person with which or with whom such document is required to be filed.

(ii) In case the document is received after the prescribed period and after five (5) days from the date of the postmark, such document will be treated as having been timely filed if the person who is required to file the document establishes:

(A) that it was actually deposited in the mail within the prescribed period or on or before the prescribed date for filing the document;

(B) that the delay in receiving the document was due to a delay in the transmission of the mail; and

(C) the cause of such delay.

(iii) If the envelope or wrapper containing the document has a postmark made by the United States Postal Service in addition to the postmark not so made, the postmark which was not made by the United States Postal Service will be disregarded, and whether the envelope was timely mailed will be determined solely by applying the provision of subparagraph (iii) of paragraph (1) of subsection (b) of this section.

(3) *Registered and certified mailing.* (i) If an envelope or wrapper containing a document is sent by United States registered mail, the date of such registration is treated as the postmark date and the date of delivery.

(ii) If an envelope or wrapper containing a document is sent by United States certified mail and the sender's receipt is postmarked by the postal employee to whom such envelope is presented, the date of the postmark on such receipt is treated as the postmark date of the document and the date of delivery.

(4) *Document defined.* The term "document", as used in this section, means but shall not be limited to any return, report, declaration, claim, statement, form, notice, petition, application, addendum, or other document required to be filed under authority of any provision of Nassau County Administrative Code §6-30.0, or any regulation relating to the administration of such provision.

(c) *Saturday, Sunday or legal holidays.* When the last day prescribed under authority of Nassau County Administrative Code §6-30.0, or any regulation relating to the administration of such provision, relating to performing any act falls on a Saturday, Sunday, or legal holiday in the

State of New York, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or legal holiday.

6.0 Confidentiality- Disclosure Restrictions

(a) No income and expense statements filed in accordance with Nassau County Administrative Code §6-30.0 and these rules, nor any information set forth or contained in such statements, shall be disclosed to any person or entity, except:

- (1) to the Nassau County Assessment Review Commission;
- (2) to the property owner who filed such income and expense statement or the duly authorized representative of such owner;
- (3) to the duly authorized agent of the Department of Assessment or the Assessment Review Commission whose services have been retained in connection with the review, analysis, or compilation of information contained in such statements upon the execution of an agreement to maintain the confidentiality of such statements;
- (4) to the legal representative of the Department of Assessment or Assessment Review Commission where an owner has brought an action to correct an assessment of real property; or
- (5) pursuant to proper judicial order or as otherwise provided by law.

(b) Nothing contained in this chapter shall prevent the publication by the Department of Assessment or the Assessment Review Commission of statistics taken from income and expense statements which are so classified as to prevent the identification of particular statements and the items thereof.

(c) The Department of Assessment shall notify any person or entity that has filed an income and expense statement in accordance with Nassau County Administrative Code §6-30.0 and these rules of any proceeding commenced or motion or subpoena served to compel disclosure of such statement or of any information contained therein within five (5) business days of receiving any papers requesting such relief, except that in the event of a proceeding, motion or subpoena seeking disclosure of more than fifty income and expense statements, the Department of Assessment shall give notice to those authorized representatives whose names are on file with the Department of Assessment within fifteen (15) business days of receiving any papers requesting such relief.

7.0-Effective Date

These regulations shall take effect immediately, and shall apply to income and expense statements that are required to be filed by April 1, 2014, or, if the deadline is extended, by the deadline set by the Assessor, and for every year thereafter.